

Maine Revised Statutes
Title 36: TAXATION
Chapter 805: COMPUTATION OF TAXABLE
INCOME OF RESIDENT INDIVIDUALS

§5126. PERSONAL EXEMPTIONS

For income tax years beginning on or after January 1, 1998 but before January 1, 1999, a resident individual is allowed \$2,400 for each exemption that the individual properly claims for the taxable year for federal income tax purposes, unless the taxpayer is claimed as a dependent on another return. For income tax years beginning on or after January 1, 1999 but before January 1, 2000, a resident individual is allowed \$2,750 for each exemption that the individual properly claims for the taxable year for federal income tax purposes, unless the taxpayer is claimed as a dependent on another return. For income tax years beginning on or after January 1, 2000 but before January 1, 2013, a resident individual is allowed \$2,850 for each exemption that the individual properly claims for the taxable year for federal income tax purposes, unless the taxpayer is claimed as a dependent on another return. For income tax years beginning on or after January 1, 2013, a resident individual is allowed a deduction equal to the total amount of deductions allowed for personal exemptions in accordance with the Code, Section 151. [2011, c. 380, Pt. N, §11 (AMD); 2011, c. 380, Pt. N, §19 (AFF).]

1. Single individuals and married persons filing separate returns.

[1989, c. 878, Pt. D, §12 (RP) .]

2. Heads of households.

[1989, c. 878, Pt. D, §12 (RP) .]

3. Individuals filing married joint return or surviving spouses.

[1989, c. 878, Pt. D, §12 (RP) .]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1977, c. 686, §10 (AMD). 1979, c. 615, §4 (AMD). IB 1983, c. 2, §3 (AMD). 1987, c. 504, §§11,12 (AMD). 1987, c. 772, §37 (AMD). 1987, c. 819, §8 (RPR). 1987, c. 892, §2 (AMD). 1989, c. 495, §§3,9 (RPR). 1989, c. 596, §J7 (AMD). 1989, c. 878, §D12 (RPR). 1997, c. 24, §E2 (AMD). 1997, c. 643, §§HHH4,5 (AMD). 1997, c. 643, §§HHH10 (AFF). 1999, c. 401, §QQQ1 (AMD). 2001, c. 583, §16 (AMD). 2011, c. 380, Pt. N, §11 (AMD). 2011, c. 380, Pt. N, §19 (AFF).

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